



EMPLOYER BULLETIN

OPTION TO EXTEND FFCRA LEAVE UNTIL MARCH 31, 2021

January 2021

The Employer Services Department has received quite a few inquiries regarding the expiration of the Families First Coronavirus Response Act (FFCRA) on December 31, 2020. You have probably seen that Congress, while not reauthorizing sick leave and expanded FMLA, has granted employers the option of extending leave under the FFCRA through March 31, 2021. If an employer wishes to continue paying staff members who are unable to report to work due to COVID 19, even though the FFCRA has expired, TRS will treat the payment like a paid administrative leave. The days paid and earnings associated with the leave will be considered creditable earnings to the member. In granting such leave, the employer must have determined that the days are solely for the reasons set forth in the FFCRA pertaining to COVID 19, that the days do not accumulate or carry over, are not added to the employee’s regular sick leave annual allotment and are subject to a maximum of 10 days that must be utilized on or before March 31, 2021. It will be the responsibility of the employer, not TRS, to verify all of these factors when granting such leave to its employees.

Note: If a member is paid less than his/her full daily per diem, his/her reported annual salary rate will be higher than his/her earnings.

Example: A teacher is paid 2/3 of his salary for 10 days while he is required to quarantine. His annual salary rate is \$50,000 and for 10 days he is docked 1/3 of his daily per diem, \$925.93. He will be reported as follows on the Annual Report.

Contract Days	180
Days Paid	180
Annual Salary Rate	\$50,000.00
Creditable Earnings	\$49,074.07
Contributions	\$4,416.67